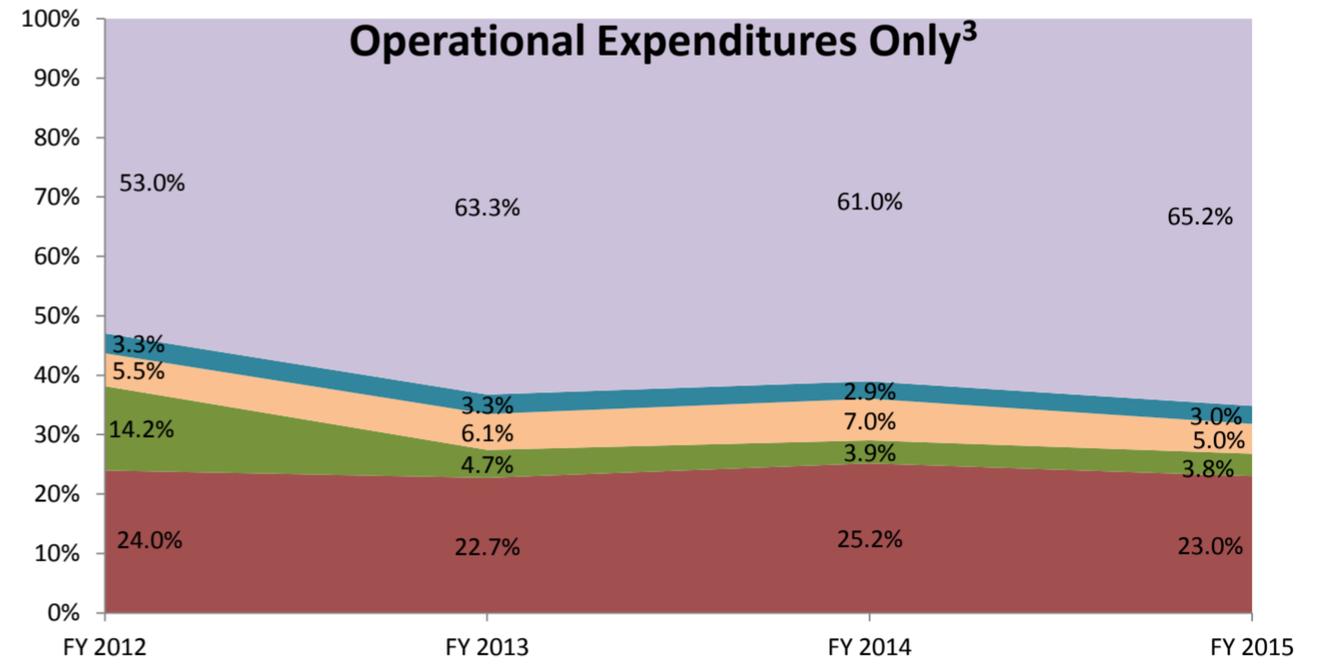
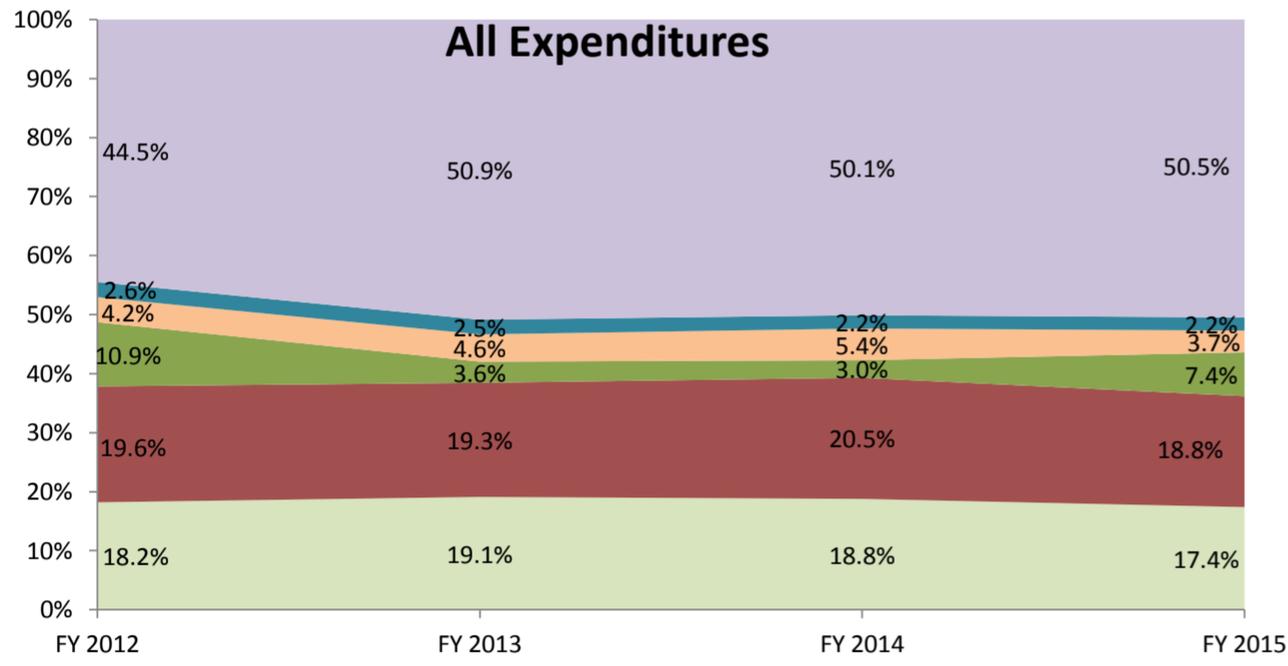


School Corporation Expenditures by Account
Biannual Financial Report Data
Greencastle Community Sch Corp (6755)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$10,016,206	47.3%	\$10,411,791	48.1%	\$9,504,713	44.5%	\$10,654,202	50.9%	\$10,748,104	50.1%	\$11,510,962	50.5%
Student Instructional Support	\$1,460,824	6.9%	\$1,536,339	7.1%	\$1,455,948	6.8%	\$1,487,434	7.1%	\$1,635,599	7.6%	\$1,348,102	5.9%
Total	\$11,477,030	54.2%	\$11,948,130	55.2%	\$10,960,661	51.3%	\$12,141,636	58.0%	\$12,383,704	57.7%	\$12,859,064	56.4%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$4,834,894	22.8%	\$5,430,478	25.1%	\$6,521,744	30.5%	\$4,802,330	22.9%	\$5,040,357	23.5%	\$5,980,360	26.2%
Non Operational	\$4,848,480	22.9%	\$4,277,177	19.8%	\$3,889,664	18.2%	\$4,003,859	19.1%	\$4,029,079	18.8%	\$3,965,391	17.4%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$9,683,373	45.8%	\$9,707,654	44.8%	\$10,411,408	48.7%	\$8,806,189	42.0%	\$9,069,436	42.3%	\$9,945,752	43.6%

Grand Total	FY 2006 ¹	FY 2009 ²	FY 2012	FY 2013	FY 2014	FY 2015
	\$21,160,403	\$21,655,784	\$21,372,069	\$20,947,826	\$21,453,140	\$22,804,815



■ Non Operational
■ Other Overhead and Operational
■ Corporation Administration
■ School Administration
■ Other Student Instructional Support
■ Student Academic Achievement

■ Other Overhead and Operational
■ Corporation Administration
■ School Administration
■ Other Student Instructional Support
■ Student Academic Achievement

Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Greencastle Community Sch Corp (6755)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$32,515	\$154,421	\$326,106	\$359,939	1007.0%	133.1%	10.4%
11100	Regular Programs	Elementary	\$2,567,820	\$3,632,311	\$3,374,906	\$3,597,702	40.1%	-1.0%	6.6%
11200	Regular Programs	Middle/Junior High	\$1,038,877	\$1,741,800	\$1,987,907	\$1,903,789	83.3%	9.3%	-4.2%
11300	Regular Programs	High School	\$1,499,048	\$2,448,777	\$2,449,735	\$2,533,708	69.0%	3.5%	3.4%
11350	Regular Programs	High School - Academic Honors Diploma	\$0	\$165,948	\$158,131	\$175,295	NA	5.6%	10.9%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$22,608	\$0	\$0	\$0	NA	NA	NA
11420	Regular Programs	Vocational Education - Agriculture B	\$19,089	\$0	\$0	\$0	NA	NA	NA
11520	Regular Programs	Vocational Education - Area School Participation	\$365,978	\$404,329	\$376,220	\$333,060	-9.0%	-17.6%	-11.5%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$12,858	\$0	\$0	\$0	NA	NA	NA
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$0	\$32,265	\$33,794	NA	NA	4.7%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$0	\$0	\$115,840	\$838,645	NA	NA	624.0%
12340	Special Programs	Physical Impairment - Hearing Impairment	\$53,401	\$54,241	\$49,957	\$5,223	-90.2%	-90.4%	-89.5%
12350	Special Programs	Physical Impairment - Homebound	\$5,291	\$9,400	\$59	\$0	NA	NA	NA
12520	Special Programs	Culturally Different - Compensatory	(\$54)	\$0	\$0	\$0	NA	NA	NA
12710	Special Programs	Equal Opportunity At Risk	\$54,567	\$17,642	\$0	\$0	NA	NA	NA
12810	Special Programs	Special Education Preschool	\$0	\$0	\$3,909	\$22,386	NA	NA	472.7%
12900	Special Programs	Other Special Programs	\$0	\$0	\$490,133	\$552,240	NA	NA	12.7%
14100	Summer School Programs	Elementary	\$959	\$1,890	\$0	\$0	NA	NA	NA
14200	Summer School Programs	Middle/Junior High School	\$5,846	\$644	\$0	\$0	NA	NA	NA
14300	Summer School Programs	High School	\$29,022	\$35,289	\$300	\$4,950	-82.9%	-86.0%	1550.0%
16100	Remediation	Remediation Testing	\$600	\$97,999	\$10,721	\$11,457	1809.5%	-88.3%	6.9%
16200	Remediation	Preventive Remediation	\$132,334	\$0	\$0	\$0	NA	NA	NA
17100	Pay. to Other Gov. Units in State	Transfer Tuition	\$18,428	\$0	\$0	\$0	NA	NA	NA
17400	Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$1,237,579	\$302,987	\$0	\$0	NA	NA	NA
22110	Instruction	Imp. of Instruction - Service Area Direction	\$5,448	\$0	\$35,466	\$11,291	107.2%	NA	-68.2%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$25,500	\$27,520	(\$2,247)	\$29	-99.9%	-99.9%	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$0	\$0	\$21,368	\$81,596	NA	NA	281.9%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$0	\$0	\$3,616	\$0	NA	NA	NA
22220	Instruction	Library/Media Services - School Library	\$95,889	\$49,734	\$32,576	\$26,445	-72.4%	-46.8%	-18.8%
22230	Instruction	Library/Media Services - Audiovisual	\$32,394	\$0	\$0	\$0	NA	NA	NA
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$139,253	\$226,230	\$167,811	\$168,660	21.1%	-25.4%	0.5%
22330	Instruction	Instruc. Related Tech. - Systems Analysis and Planning	\$0	\$0	\$2,415	\$0	NA	NA	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$658,014	\$836,610	\$625,196	\$488,781	-25.7%	-41.6%	-21.8%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$160,566	\$190,696	\$485,713	\$304,435	89.6%	59.6%	-37.3%
25525	Central Services	Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$0	\$57,535	NA	NA	NA
25590	Central Services	Textbks. for Rent/Resale - Other Textbk. Resale Services	\$24,360	\$13,325	\$0	\$0	NA	NA	NA
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$490,874	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total			\$8,729,060	\$10,411,791	\$10,748,104	\$11,510,962	31.9%	10.6%	7.1%
Student Instructional Support									
21220	Students	Guidance Services - Counseling Services	\$230,446	\$349,086	\$259,332	\$285,004	23.7%	-18.4%	9.9%
21250	Students	Guidance Services - Records Maintenance	\$23,080	\$29,185	\$0	\$0	NA	NA	NA
21320	Students	Health Services - Medical Services	\$1,490	\$3,856	\$5,763	\$12,458	735.9%	223.1%	116.2%
21340	Students	Health Services - Nurse Services	\$76,939	\$84,661	\$94,213	\$93,432	21.4%	10.4%	-0.8%
21390	Students	Health Services - Other Health Services	\$15,420	\$75,762	\$29,093	\$14,816	-3.9%	-80.4%	-49.1%
21810	Students	Special Ed. Administration - Service Area Direction	\$0	\$0	\$93,281	\$101,552	NA	NA	8.9%
24100	School Administration	Office of The Principal	\$824,553	\$993,789	\$1,153,918	\$840,840	2.0%	-15.4%	-27.1%
Student Instructional Support Total			\$1,171,928	\$1,536,339	\$1,635,599	\$1,348,102	15.0%	-12.3%	-17.6%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$16,980	\$20,216	\$13,740	\$12,970	-23.6%	-35.8%	-5.6%
23150	General Administration	Board of Education - Legal Services	\$54,451	\$21,997	\$15,844	\$19,917	-63.4%	-9.5%	25.7%

School Corporation Expenditures by Account
Biannual Financial Report Data
Greencastle Community Sch Corp (6755)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
23160	General Administration	Board of Education - Promotion Expenses	\$3,855	\$616	\$4,873	\$5,933	53.9%	863.3%	21.8%
23190	General Administration	Board of Education - Other Governing Body Services	\$90,966	\$16,778	\$6,096	\$3,731	-95.9%	-77.8%	-38.8%
23210	General Administration	Executive Administration - Office of The Superintendent	\$284,540	\$986,148	\$486,355	\$488,006	71.5%	-50.5%	0.3%
23220	General Administration	Executive Administration - Community Relations	\$2,940	\$2,941	\$0	\$0	NA	NA	NA
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$0	\$3,996	\$1,240	\$7,025	NA	75.8%	466.5%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$162,714	\$82,344	\$66,127	\$69,664	-57.2%	-15.4%	5.3%
25120	Central Services	Fiscal Services - Service Area Direction	\$0	\$921	\$29	\$0	NA	NA	NA
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$387	\$753	\$15,372	\$4,408	1039.0%	485.5%	-71.3%
25192	Central Services	Fiscal Services - Other - Petty Cash	\$167	\$218	\$0	\$0	NA	NA	NA
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$4,784	\$1,633	\$17,657	\$17,808	272.3%	990.2%	0.9%
25199	Central Services	Fiscal Services - Other - Other	\$686	\$1,020	\$5,202	\$3,125	355.6%	206.4%	-39.9%
25220	Central Services	Purch., Warehouse., & Dist. Serv. - Purchasing	\$0	\$0	\$0	\$1,059,905	NA	NA	NA
25400	Central Services	Planning, Research, Dev. and Evaluation	\$2,260	\$0	\$0	\$0	NA	NA	NA
25950	Central Services	Other Supp. Serv. Cent. Serv. - Other Assessments	\$0	\$0	\$5,300	\$0	NA	NA	NA
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$1,561,492	\$1,534,848	\$1,680,061	\$1,683,941	7.8%	9.7%	0.2%
26300	Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$0	\$0	\$0	\$5,426	NA	NA	NA
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$532,624	\$759,037	\$325,883	\$227,280	-57.3%	-70.1%	-30.3%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,130	\$0	\$0	\$0	NA	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$104,561	\$0	\$0	\$0	NA	NA	NA
26500	Oper. & Maint. of Plant Serv.	Vehicle Maintenance (not buses)	\$0	\$0	\$0	\$86,127	NA	NA	NA
26600	Oper. & Maint. of Plant Serv.	Security Services	\$0	\$0	\$17,582	\$42,521	NA	NA	141.8%
26700	Oper. & Maint. of Plant Serv.	Insurance	\$77,188	\$115,161	\$268,848	\$82,658	7.1%	-28.2%	-69.3%
26800	Oper. & Maint. of Plant Serv.	Other Op. and Maintenance of Plant	\$0	\$0	\$8,500	\$0	NA	NA	NA
27010	Student Transportation	Service Area Direction	\$47,041	\$191,069	\$101,058	\$96,151	104.4%	-49.7%	-4.9%
27100	Student Transportation	Vehicle Operation	\$386,705	\$502,093	\$565,141	\$597,943	54.6%	19.1%	5.8%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$137,044	\$160,721	\$205,623	\$172,695	26.0%	7.5%	-16.0%
27400	Student Transportation	Purchase of School Buses	\$225,318	\$208,360	\$212,608	\$206,598	-8.3%	-0.8%	-2.8%
27500	Student Transportation	Insurance on Buses	\$71,171	\$21,081	\$11,933	\$11,628	-83.7%	-44.8%	-2.6%
27700	Student Transportation	Contracted Transportation Services	\$3,353	\$0	\$0	\$0	NA	NA	NA
27900	Student Transportation	Other Student Transportation Services	\$2,370	\$5,594	\$1,284	\$0	NA	NA	NA
27910	Student Transportation	Bus Driver Training	\$2,914	\$1,703	\$3,054	\$3,150	8.1%	84.9%	3.2%
31100	Food Services Operations	Service Area Direction	\$34,282	\$73,975	\$142,572	\$165,129	381.7%	123.2%	15.8%
31200	Food Services Operations	Food Preparation and Dispensing	\$257,173	\$294,736	\$351,495	\$342,805	33.3%	16.3%	-2.5%
31400	Food Services Operations	Food Purchases	\$271,367	\$371,906	\$421,414	\$463,276	70.7%	24.6%	9.9%
31900	Food Services Operations	Other Food Services	\$56,276	\$50,613	\$85,469	\$100,542	78.7%	98.6%	17.6%
Overhead and Operational Total			\$4,396,738	\$5,430,478	\$5,040,357	\$5,980,360	36.0%	10.1%	18.6%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$1,000	\$0	\$118	\$0	NA	NA	NA
33400	Category not Specified	Athletic Coaches	\$162,591	\$160,445	\$206,813	\$209,690	29.0%	30.7%	1.4%
33990	Other Community Services	Other	\$0	\$0	\$245	\$42	NA	NA	-83.0%
41000	Category not Specified	Land Acquisition and Development	\$10,592	\$0	\$683	\$0	NA	NA	NA
43000	Category not Specified	Professional Services	\$5,800	\$47,825	\$27,592	\$20,110	246.7%	-58.0%	-27.1%
45100	Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$868,300	\$10,251	\$361	\$39,472	-95.5%	285.1%	10834.2%
45400	Building Acq., Const. and Impr.	Sports Facilities	\$127,520	\$0	\$0	\$0	NA	NA	NA
45500	Building Acq., Const. and Impr.	Rent of Build., Facilities, and Equip.	\$158,137	\$262,476	\$174,076	\$152,040	-3.9%	-42.1%	-12.7%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$258,048	\$27,374	\$131,140	\$44,896	-82.6%	64.0%	-65.8%
49000	Category not Specified	Other Facilities Acq. and Construction	\$70,000	\$58,330	\$0	\$6,640	-90.5%	-88.6%	NA
52100	Interest on Debt	Bonds	\$271,011	\$265,713	\$268,051	\$270,502	-0.2%	1.8%	0.9%
52200	Interest on Debt	Temporary Loans	\$20,099	\$241,264	\$0	\$0	NA	NA	NA
53100	Lease Rental	Buildings-Principal	\$2,791,500	\$3,203,500	\$3,220,000	\$3,222,000	15.4%	0.6%	0.1%
54200	Advancements and Obligations	Common School Fund - Principal	\$63,822	\$0	\$0	\$0	NA	NA	NA
Non Operational Total			\$4,808,419	\$4,277,177	\$4,029,079	\$3,965,391	-17.5%	-7.3%	-1.6%

School Corporation Expenditures by Account
Biannual Financial Report Data
Greencastle Community Sch Corp (6755)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
Prorated by Fund									
26491 NA	PERF - Academic Achievement	\$57,713	\$0	\$0	\$0	NA	NA	NA	NA
26491 NA	PERF - Instructional Support	\$11,549	\$0	\$0	\$0	NA	NA	NA	NA
26491 NA	PERF - Overhead and Operational	\$68,023	\$0	\$0	\$0	NA	NA	NA	NA
26491 NA	PERF - Non Operational	\$1,583	\$0	\$0	\$0	NA	NA	NA	NA
26492 NA	Social Security - Academic Achievement	\$404,836	\$0	\$0	\$0	NA	NA	NA	NA
26492 NA	Social Security - Instructional Support	\$87,367	\$0	\$0	\$0	NA	NA	NA	NA
26492 NA	Social Security - Overhead and Operational	\$150,073	\$0	\$0	\$0	NA	NA	NA	NA
26492 NA	Social Security - Non Operational	\$12,323	\$0	\$0	\$0	NA	NA	NA	NA
26493 NA	Workman's Compensation - Academic Achievement	\$23,034	\$0	\$0	\$0	NA	NA	NA	NA
26493 NA	Workman's Compensation - Instructional Support	\$5,295	\$0	\$0	\$0	NA	NA	NA	NA
26493 NA	Workman's Compensation - Overhead and Operational	\$5,345	\$0	\$0	\$0	NA	NA	NA	NA
26493 NA	Workman's Compensation - Non Operational	\$831	\$0	\$0	\$0	NA	NA	NA	NA
26494 NA	Group Insurance - Academic Achievement	\$698,326	\$0	\$0	\$0	NA	NA	NA	NA
26494 NA	Group Insurance - Instructional Support	\$162,608	\$0	\$0	\$0	NA	NA	NA	NA
26494 NA	Group Insurance - Overhead and Operational	\$178,562	\$0	\$0	\$0	NA	NA	NA	NA
26494 NA	Group Insurance - Non Operational	\$22,465	\$0	\$0	\$0	NA	NA	NA	NA
26496 NA	Unemployment Compensation - Academic Achievement	\$5,367	\$0	\$0	\$0	NA	NA	NA	NA
26496 NA	Unemployment Compensation - Instructional Support	\$1,241	\$0	\$0	\$0	NA	NA	NA	NA
26496 NA	Unemployment Compensation - Overhead and Operational	\$1,221	\$0	\$0	\$0	NA	NA	NA	NA
26496 NA	Unemployment Compensation - Non Operational	\$185	\$0	\$0	\$0	NA	NA	NA	NA
26498 NA	Severance / Early Retirement Pay - Academic Achievement	\$97,871	\$0	\$0	\$0	NA	NA	NA	NA
26498 NA	Severance / Early Retirement Pay - Instructional Support	\$20,836	\$0	\$0	\$0	NA	NA	NA	NA
26498 NA	Severance / Early Retirement Pay - Overhead and Operational	\$34,930	\$0	\$0	\$0	NA	NA	NA	NA
26498 NA	Severance / Early Retirement Pay - Non Operational	\$2,675	\$0	\$0	\$0	NA	NA	NA	NA
Prorated by Fund Total		\$2,054,257	\$0	\$0	\$0	NA	NA	NA	NA